UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

MARC S. KIRSCHNER, as Trustee of the Refco Private Actions Trust.

Plaintiffs,

v.

PHILLIP R. BENNETT, et al.,

Defendants.

07 Civ. 8165 (GEL)

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that the following attorney appears as counsel on behalf of

Defendant, Ernst & Young LLP, in the above-captioned action:

Miles N. Ruthberg Latham & Watkins LLP 885 Third Avenue New York, New York 10022 Telephone: (212) 906-1200 Facsimile: (212) 751-4864

Dated: December 20, 2007 New York, New York

LATHAM & WATKINS LLP

/s/ Miles N. Ruthberg By:

Miles N. Ruthberg 885 Third Avenue

New York, New York 10022 Telephone: (212) 906-1200 Facsimile: (212) 751-4864

Attorneys for Defendant Ernst & Young LLP

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

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07 Civ. 8165 (GEL)

Plaintiffs,

CERTIFICATE OF SERVICE

v.

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Defendants.

I, Miles N. Ruthberg, hereby certify that on December 20, 2007, true and correct copies of the attached Notice of Appearance, dated December 20, 2007, in the above captioned proceeding, were caused to be served in accordance with the Federal Rules of Civil Procedure, electronically via the Electronic Case Filing ("ECF") system upon all counsel of record registered to receive such service, and by First-Class Mail via the United States Postal Services upon:

John K. Villa, Esq. Williams & Connolly LLP 725 12th Street, N.W. Washington, D.C. 20004 Attorney for Mayer Brown

Catherine W. Joyce, Esq. Winston & Strawn, LLP 35 West Wacker Drive Chicago, IL 60601 Attorneys for Grant Thornton LLP

Dated: December 20, 2007 New York, New York

LATHAM & WATKINS LLP

By: <u>/s/ Miles N. Ruthberg</u>

Miles N. Ruthberg 885 Third Avenue

New York, New York 10022 Telephone: (212) 906-1200 Facsimile: (212) 751-4864

Attorneys for Defendant Ernst & Young LLP